

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

INCOME TAX APPEAL(IT) NO. 673 OF 2024

Pr Commissioner Of Income Tax 1 ThaneAPPELLANTS

V/S

Moreswar Krushna Baria Ay 13-14 ItaRESPONDENT
2217/mum/2022

WITH

INCOME TAX APPEAL(IT) LODGING NO. 3435 OF 2024

Pr Commissioner Of Income Tax 1 ThaneAPPELLANTS

V/S

Moreswar Krushna Baria Ay 2013-14 ItaRESPONDENT
1965/mum/2022

Mr. Akhileshwar Sharma (Through V.C.) for Appellant

Mr. Madhur Agarwal i/by Mr. Atul Jasani for Respondent

**CORAM : HON'BLE SHRI JUSTICE M.S. SONAK &
HON'BLE JUSTICE ADVAIT M. SETHNA, JJ**

DATE : 11th December, 2025

P.C. :

At the request of learned counsel for the Appellant , stand over
to 12/01/2026 .

(ASSOCIATE)